

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

PURPOSE

- To establish uniform procedures for the processing of requests for travel authorization, advances and reimbursements
- To identify travel expenses eligible for payment by the City
- To establish proper accounting for all travel-related expenses

SCOPE

The policies and procedures outlined in this administrative directive shall apply to all official travel of all City of San Antonio employees and prospective employees, as well as to travel of all non-City personnel seeking reimbursement from the City, regardless of the funding sources of travel. Official travel is defined as travel that is both reasonable and necessary for the conduct of official City business.

RESPONSIBILITY

A. Department heads shall:

- 1) make every effort to anticipate travel expenses so that such expenses will be accurately budgeted; and
- 2) be expected to ensure that travel expenses do not overrun travel appropriations through the course of the fiscal year by reviewing the reasonableness of anticipated expenditures and the financial feasibility of the trip.

B. Department heads or designees shall:

- 1) ensure that this directive is available at the employee's normal workplace during the employee's working hours;
- 2) review all requests for travel authorization. Such a review shall include a determination whether travel is necessary and a determination of the reasonableness of anticipated expenditures and the financial feasibility of the trip;
- 3) review all items of expense incurred by an employee traveling on City business. Such a review shall have as its purpose a determination of the eligibility and reasonableness of those expenses for payment by the City;
- 4) ensure that the selection and acquisition of related arrangements (transportation, accommodation, advances, etc.) are consistent with the provisions of this directive; and
- 5) when feasible, pre-authorize travel according to the provisions of this administrative directive and verify and approve travel expense claims on the designated form before reimbursement.

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

Individual employees are expected to:

- 1) be conservative in their expenditures while traveling on City business, as if such costs are being paid by themselves. Reasonable records and original receipts of travel expenses need to be maintained;
 - 2) obtain prior authorization to travel;
 - 3) submit fully completed travel expense claims according to the provision of this administrative directive with necessary supporting documentation, including original receipts and explanations as required;
 - 4) be responsible for safeguarding of travel advances and funds provided; and
 - 5) submit claims not later than ten working days after completion of travel.
- D. Travel authorizations for the City Manager, Deputy City Manager, Assistant City Managers, Assistants to the City Manager, Department Directors, and Assistant Directors should be approved by the City Manager's Office in accordance with the provisions of this Directive. The City Manager or designee shall also review all items of expense incurred by members of the executive team traveling on City business. This review shall have as its purpose the determination of the eligibility of those expenses for payment by the City. Additionally, the City Manager or designee shall review all travel expenses in excess of per diem for employees traveling with a member of the executive team.
- E. The Finance Department shall:
- 1) review, make payment for and ensure proper accounting of all approved and eligible travel-related expenditures.
 - 2) report to the City Manager's Office on a monthly basis any travel reconciliation/receipts that have not been submitted to Finance within significant prescribed time frames established by this administrative directive;
 - 3) conduct compliance reviews; and
 - 4) maintain records.

ELIGIBLE EXPENSES

- A. The City will cover all approved and eligible costs necessarily incurred in the course of conducting City business. The following expenses shall be considered eligible:

Intercity transportation expenses not to exceed the lowest practical, available cost of competing airfare. Employees may use any suitable means of transportation (in terms of travel time), but payment of transportation costs will be based on the most economical mode of transportation. Expenses of an employee's family or unauthorized traveler are not eligible for payment without prior approval by the City Manager. When all considerations are equal (e.g., travel dates, times, destination, and work time impacted by travel), employees should choose the lowest fare available at that time, regardless of personal preferences for suppliers.

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

First class airfare will be considered eligible only when no acceptable alternative exists, or when required for reasonable accommodation of persons with a disability. Such expenses must receive prior approval from the City Manager's Office. Frequent traveler benefits (i.e., frequent flyer miles) earned by City employees who earned such benefits incident to official City travel may retain those benefits for personal use.

- 2) Local transportation costs will generally be limited to transfers between the airport and trip destination and between meeting sites and places on trip itinerary. The chosen mode of ground transportation will be the most economical and practical of those available (cab, bus, train, rental car, etc.). When all considerations are equal (e.g., distance and travel time required to attend meetings or other City business, anticipated local transportation costs between lodging and destinations, and similar factors), employees should choose the lowest fare available at that time, regardless of personal preferences for suppliers. Employees are strongly encouraged to request the lowest available rate (i.e., governmental, corporate or other) when making rental car reservations. Car rental insurance, including collision damage waivers, is not a reimbursable expense. Rental car expense must receive prior approval from the department head and will only be authorized when it is more practical and/or less expensive than the use of taxi cabs or other public transportation. Taxi cab and other local transportation expenses will not be reimbursed if a traveling employee has rented a vehicle and is not traveling with additional City of San Antonio employees or officials. Fees associated with parking a rented vehicle will be reimbursed.

Lodging costs will be based on the actual costs of lodging. Employees are strongly encouraged to request the lowest available rate (i.e., governmental, corporate or other) when making lodging reservations. When all considerations are equal, employees should choose the lowest rate available at that time, regardless of personal preferences for suppliers. Cost of lodging, including taxes (if any), is not to exceed the single-occupancy rate, or where the traveler is attending a conference, the conference site rate. The City Manager, or their designee, may authorize or approve an exception to this rule where such exception benefits the City. Where two or more travelers occupy the same room, arrangements will be made to obtain separate itemized bills and original receipts or an adequate accounting of the bill will be kept.

Meals – The cost of meals including taxes and tips, will be reimbursed at the per diem rates authorized for an employee. The authorized per diem allowances shall be the rates set annually by the Federal Government's General Services Administration for different areas of the Country. Foreign per diem rates shall be the rates set annually by the Federal Government's State Department. Domestic and foreign per diem rates shall be included annually by the Director of the Office of Management and Budget as part of the Budget Development Manual for budgeting purposes and posted and maintained by the Finance Department on the City's intranet for advance and reimbursement purposes. To assist in

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

determining the per diem rates for cities not listed, a traveler can use the per diem figures identified for a city closest to their intended destination. When circumstances cause meal and incidentals expenses in excess of the per diem rate, detailed original receipts for all expenses are required for review and approval by the City Manager or designee or department head.

- 5) Per Diem – The per diem allowance is a daily rate payment authorized to an employee for expenses incurred while on official travel status. Expense receipts are not required for payment of the per diem.
- 6) Registration fees for conventions, conferences, and seminars will be considered eligible as educational expenses.
- 7) Other incidental expenses eligible for payment with receipts include tolls, parking charges, cab fares, and business-related telephone calls, faxes and copying. Reasonable laundry and dry cleaning costs, where absence from the San Antonio area extends over a period of five or more consecutive days, are covered. Personal telephone calls, not to exceed \$10 per day, will be allowed for reimbursement. Additionally, reasonable gratuity expenses shall be reimbursed.

The following list is provided to identify expenditures which an employee may incur while traveling on official City business, but which will not be reimbursed: alcohol, flight or trip insurance, family or unauthorized traveler's expenses, excess baggage charges, car rental insurance, collision damage waivers, personal telephone calls (exception noted above), laundry/dry cleaning if travel is less than five days, personal entertainment, and personal services in general. Questions should be forwarded to the Accounting Division of the Finance Department.

While it is expected that all City employees and officials adhere to the practices outlined in this administrative directive, it is recognized that, at times, employees may incur expenses for the promotion of the City's interests, which may be eligible with approval of the City Manager or designee or department head. Employees should document their expenditures in accordance with this directive and in accordance with additional travel provisions outlined by their departments. Review and consideration of unusual expenses should be reasonable, and approval of such expenses should be granted only when there is a clear benefit to the City. Although this administrative directive is intended to be comprehensive, circumstances may arise which are not specifically addressed by this administrative directive. In such circumstances, review and approval of associated travel and expenses shall be made by the City Manager or her designee or department head.

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

- 10.) If an employee is submitting actual expenditures for meals with other staff or individuals with whom business is being conducted, the names and purposes of such meetings must be noted on the travel expense voucher and receipts. When circumstances cause meal and incidental expenses in excess of the per diem rate, detailed original receipts for all expenses, and justification are required for review and approval by the City Manager or designee or department head.
- 11.) Frequent traveler benefits (i.e., frequent flyer miles, frequent lodger points, etc.) earned by City employees who earned such benefits incident to official City travel may retain those benefits for personal use. Frequent traveler benefits will not be considered by the City to be City property or subject to sole use of conducting City business unless governed by a departmental service agreement with a service provider.

PROCEDURE FOR TRAVEL AUTHORIZATION AND ADVANCE

Travel authorizations and advances should be approved by the department head or their designated representative in accordance with the provisions of this directive.

- A. Regular travel will include any trip involving classified employees where the estimated cost of the trip will not exceed the associated travel expenditure appropriation. Classified employees includes those occupying a position in the classified service. Group travel, when three or more employees travel on the same trip, must receive prior approval by the City Manager or designee.
- 1) When it is necessary that an employee travel in the interest of the City and City funds will be expended, the traveling employee shall submit Form 601-31 "Travel Authorization" (Attachment A) to the department travel coordinator for processing. One form should be submitted for each traveler and trip and should indicate the purpose of the trip, the departure date and time and the return date and time, itinerary, conference or seminar brochure, agenda or program, employee's position in their department, whether an advance of funds will be required, the account codes to be charged, and special expenses anticipated to be incurred and for which reimbursement will be sought.
- 2) The department head (or City Manager or designee in cases of executive team travel) will review the Travel Authorization for the reasonableness of the anticipated expenditures and for comparison with budgeted travel expense allocations and will indicate total or partial approval or disapproval of request on the Travel Authorization Form.
- 3) Approved travel requests will be so marked by the department head or designee (or City Manager or designee in cases of executive team travel) and returned to the department's travel coordinator for processing.

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

- 4) The Accounting Division of the Finance Department will prepare payment and issue it to the traveler for all approved travel authorizations for which an advance is requested.
- 5) Any emergency trip that is taken without a Travel Authorization must be approved verbally in advance either by the City Manager or their designated representative or the Finance Director or their designated representative, or the respective department head. Within ten working days after the employee's return, the procedures listed under the "Procedure for Payment & Accounting for Travel Expenses" section of this administrative directive, must be completed.
- 6) If a travel advance is requested, the approved Travel Authorization Form should be submitted by Tuesday of a given week in order to receive payment by Friday of the same week. Occasionally, situations may arise where a request for a travel advance can not be made within the established time frame. In those occasions, the department head must approve or disapprove such requests. Upon approval, (if applicable) the department must coordinate with the Accounting Division of the Finance Department to receive travel advances in a timely fashion.
- 7) Travel authorizations for the Executive Team including the City Manager, Deputy City Manager, Assistant City Managers, Assistants to the City Manager, Department Directors, and Assistant Directors should be approved by the City Manager's Office in accordance with the provisions of this Directive. Except in cases where such employees are engaged in international travel, this group of unclassified employees are not eligible to receive travel advances unless approved by the City Manager's Office.
- 8) Travel authorizations for members of the City Council must first be approved by City Council.

PROCEDURE FOR PAYMENT AND ACCOUNTING FOR TRAVEL EXPENSES

- A. Approved authorizations for which an advance is requested should be forwarded directly to the department's travel coordinator for processing. The Accounting Division of the Finance Department will prepare the payment and issue it to the traveler. No travel advance will be provided for less than \$100.
- B. Within ten working days after an employee's return from an authorized trip, the following forms will be completed and submitted to the Accounting Division of the Finance Department through the department travel coordinator.
 - 1) Travel Expense Voucher Form 601-26 (See Attachment B)
 - 2) Itemization of Travel Expenses Form 601-26A (See Attachment C)

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

- 3) A copy of the original Travel Authorization (FORM 601-31 -Attachment A) if an advance was issued.

Failure to meet this requirement may result in the delay of reimbursement to the employee or in clearing of the advance from the employee's record (see items J and K below).

- C. For reimbursement, original receipts for the following expense items must be retained (where applicable) and attached to the Travel Expense Voucher:
 - 1) Commercial Transportation (including original copy of airline passenger ticket or electronic ticket and boarding pass)
 - 2) Lodging
 - 3) Conference (or other required event) Registration
 - 4) Entertainment
 - 5) Fuel
 - 6) Rental Car (with prior approval) and associated hotel parking fees
 - 7) All unusual expenses as defined previously
 - 8) All incidental expenses as defined previously
- D. In the absence of lost, forgotten or otherwise unavailable receipts, an employee may prepare interdepartmental correspondence through their department head and submit the correspondence with the Travel Expense Voucher. Correspondence should provide as much detail as possible to document the expenses.
- E. The department head or designee will review the Travel Expense Voucher for eligibility of expenses and then forward it to the department travel coordinator for processing.
- F. The Accounting Division of the Finance Department will review these documents, verify the amounts either due the employee or due to the City, note this on the travel expense voucher, and prepare payment where applicable.
- G. When the Travel advance exceeds the amount of approved and eligible expenses, the employee will deposit (check or money order) the difference with the Accounting Division of the Finance Department within ten working days after the employee's return and will be issued a receipt.
- H. When approved and eligible expenses exceed the amount of the travel advance, the Accounting Division of the Finance Department will prepare and issue payment to reimburse the employee, within ten working days after the approved Travel Expense Voucher has been received by the Accounting Division of the Finance Department.

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

- I. Employees to be reimbursed \$100 or less will receive reimbursement through a petty cash form. Petty cash reimbursements will be prepared bi-monthly and may be cashed at the Treasury Office.
- J. Travel advances not cleared in a reasonable period of time may be treated as wages and subject to income tax withholding as well as withholding of social security, and Medicare. A reasonable period of time is defined by the Internal Revenue Service, and by this administrative directive, as 60 days from the time an advance is issued. Reimbursement of excess advances (if applicable) would still be required after the 60 day time period.
- K. Additionally, travel advances not cleared in a reasonable period of time may result in an employee not being allowed further travel advances. Exemptions for further travel may be authorized by the department head.

CALCULATION OF PER DIEM

- A. For computing per diem allowances, official travel time starts at the time the traveler leaves their home, office, or other point of departure and ends when the traveler returns to their home, office, or other point of the trip's conclusion.
- B. Where meals are provided at no cost to the traveling employee (i.e., paid by someone else, included as part of a conference or other event where attendance is required, hosted, etc.), the per diem allowance for meals should be reduced by 1/3 for each meal provided at no cost to the employee. A continental breakfast will not be considered a meal for the purpose of discounting per diem.
- C. On the day of departure and day of return, the per diem amount will be pro-rated according to the table below:

Beginning of "Official Travel Time" Date of Departure		Ending of "Official Travel Time" Date of Return	
Prior to 11:00 a.m.	100% per diem	Prior to 11:00 a.m.	33% per diem
11:01 a.m.-5:00 p.m.	66% per diem	11:01 a.m.-5:00 p.m.	66% per diem
After 5:00 p.m.	33% per diem	After 5:00 p.m.	100% per diem

- D. Absent the discounting and pro-rating of per diem (as provided in items B and C above), the per diem should not be reduced by the department for the sole purpose of reducing travel costs.

EFFECTIVE DATE: July 1, 2003

REVISION DATES:

SUBJECT: Travel Authorization and Expenses

IMPLEMENTATION

The effective date of this administrative directive shall be July 1, 2003 including all trips beginning on July 1, 2003.

DEFINITIONS

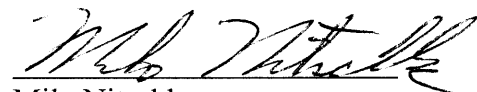
Actual and Reasonable Expenses – The specific, itemized expenses incurred, based on original receipts up to the amount judged by the department head to be justifiable under the circumstances.

Classified Employee - An employee occupying a position in the classified service.

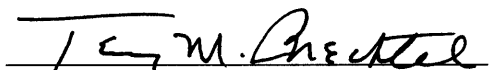
Detailed Original Receipt – The complete itemized meal receipt.

Official Travel Time – For computing per diem allowances, official travel starts at the time the traveler leaves their home, office, or other point of departure and ends when the traveler returns to their home, office, or other point of the trip's conclusion.

Per Diem – The dollar amount allowable for meals and incidental expenses. Examples of incidental expenses would be personal items, snacks, and meal tips.



Milo Nitschke
Finance Director



Terry M. Brechtel
City Manager

CITY OF SAN ANTONIO

TRAVEL AUTHORIZATION

The following person is hereby authorized to proceed on official City business to the following named places and return to San Antonio, on or about the dates indicated, and to be reimbursed for the travel expenses incurred in the performance thereof from City funds in accordance with prescribed policies and procedures applied to the conditions of travel set forth herein, and it is hereby certified that funds to cover the cost are available as cited:

Name of Traveler	Position or Job Classification	Department
Destination or itinerary: (if more than one point, state "in order listed" or "any order".)		
Estimated Date of Departure from San Antonio: _____	Time: _____	Estimated Date of Return to San Antonio: _____
Time: _____		
Purpose and justification of travel:		
ITEMIZED COST ESTIMATE		
Expenditure Category		Estimated Cost
Transportation: <input type="checkbox"/> Airfare <input type="checkbox"/> City Vehicle <input type="checkbox"/> Bus <input type="checkbox"/> POV		\$ _____
Lodging: <input type="checkbox"/> Double-occupancy rate for lodgings authorized.		\$ _____
Meals:		\$ _____
Registration/Tuition/Conference Fees: (attach copy of program, agenda, etc.)		\$ _____
Transportation at Location (taxi, bus, rental car):		\$ _____
Miscellaneous (list):		\$ _____
Special expenses authorized or limitations imposed (list):		\$ _____
Total Estimated Cost:		\$ _____
Travel Advance Authorized:		\$ _____
Fund and account to be charged:		
REQUEST FOR LEAVE IN CONJUNCTION WITH TRAVEL		
Dates for Administrative Leave: _____		Dates for Other Accrued Leave Extensions: _____
Traveler's Signature: _____		Date Submitted: _____
APPROVING AUTHORITY		
Signature of Department Head: _____		Signature of City Manager or Designee: _____

The following guidelines are provided for information purposes. Refer to Administrative Directive 2.3 for comprehensive details regarding allowable expenses, procedures, etc.

When you travel:

- Travel must be properly authorized.
- Transportation must not exceed lowest practical, available cost. Payment will be based on the most economical mode of transportation.
- Cost of lodging must not exceed the single occupancy rate or the conference site rate (if applicable).
- Reimbursement claims must be filed within ten (10) working days after return from an authorized trip.
- No travel advance will be provided for \$100 or less.
- For reimbursement, original receipts for the following expense items must be retained (where applicable): commercial travel; lodging; conference fees; entertainment; fuel; rental car; all unusual and/or incidental expenses as defined in A.D. 2.3.

CITY OF SAN ANTONIO, TEXAS

TRAVEL EXPENSE VOUCHER

(NAME OF TRAVELER)

(DEPARTMENT)

I certify that the following out-of-pocket expenses were actually incurred by me in the performance of travel on official City business pursuant to the attached Travel Authorization, and as detailed in the attached Itemization of Travel Expenses and supporting documents, and I hereby request reimbursement therefor.

TRANSPORTATION

Amount

<input type="checkbox"/> Air - Carrier: _____	\$ _____
<input type="checkbox"/> Rail	\$ _____
<input type="checkbox"/> Bus	\$ _____
<input type="checkbox"/> Rental Car	\$ _____
<input type="checkbox"/> City Owned Vehicle (Fuel, Maintenance, Repairs) _____ Total Miles	\$ _____
<input type="checkbox"/> Privately Owned Vehicle (POV)	\$ _____
Tourist or coach air fare if less: _____ TOTAL Miles Traveled: @ \$. _____	\$ _____

OTHER EXPENSES

Expenses other than Transportation: (Attach Form 601-26A)	\$ _____
Total Travel Expense:	\$ _____
Amount of Travel Advance:	\$ _____

<input type="checkbox"/> Due Traveler	\$ _____
<input type="checkbox"/> Due City (herewith)	\$ _____

Date: _____

 (Signature of Traveler)

Approved except for: _____ Approved except for: _____

 (Date) (Department Head) (Date) (City Manager or Designee)

Approved for expenditure as follows:

REMARKS:

Dept.	Division	Activity	Fund	Object Code	Amount		
TOTAL AMOUNT					\$ _____	_____ Director of Finance Date: _____	
Voucher No. (For Accounting Division only)							

(NAME OF TRAVELER)	(DEPARTMENT)

[illegible]

(Shown for last sheet)

Certified true and correct:

Signature

Page _____ of _____

CITY OF SAN ANTONIO
City Manager's Office

TO: Department Directors

FROM: Terry M. Brechtel, City Manager

COPIES: Management Team

SUBJECT: Administrative Directive 2.3 -- Travel Authorization and Expenses

DATE: June 26, 2003

The City's Administrative Directive (A.D.) addressing travel authorization and expenses has been revised. The revised travel A.D. is a product of input received from representatives of departments with the most significant travel experience, members of the Management Team, and department heads. Additionally, travel policies from other cities, the State of Texas, and the Federal Government were evaluated for issues addressed by those policies. The changes to the City's travel A.D. are designed to improve accountability, financial controls, and operational consistency. The following list highlights the more significant changes:

Per Diem Changes and Clarifications

- Discount per diem if a meal is included as part of an attended conference or otherwise paid for by someone other than the traveling employee.
- Establish per diem as the daily rate payment authorized to an employee for expenses incurred while on official travel status.
- Pro-rate per diem depending on the beginning and ending of official travel time.
- Begin utilizing the federal government per diem rate (GSA CONUS rate)
- Establish that absent the pro-rating and discounting of per diem (described above), per diem allowance should not be reduced by departments solely to minimize travel costs.
- Establish City Manager or designee or department head to review meal and incidental expenses in excess of the identified per diem rates.

Advances, Reimbursements and Reconciliations

- Increase floor from \$50 to \$100 for travel advances and for reimbursement from petty cash.
- Employees not substantiating travel advances 60 days after payment of advance may be reported to payroll for inclusion on W-2 (influenced by IRS Paragraph 794, Travel Expense Reimbursements) and will not be allowed further travel authorization (exception language provided).
- Provide exception language allowing travel advances for members of the Executive Team engaged in international travel.

Eligible and Excluded Expenses

- Specify typical expenses which an employee may incur, but which will not be reimbursed (i.e., spouse expenses, excess baggage charges, car rental insurance, laundry/dry cleaning if travel is less than five days, personal entertainment, and personal services in general)
- Include alcohol in an expanded list of excluded expenses.
- Establish exception language regarding unusual situations where expenses not typically eligible for reimbursement would be reimbursed

Policy Purpose and Applicability

- Clarify that travel policies and procedures apply to all travel-related activities regardless of funding source
- Clarify applicability to prospective employees

Miscellaneous

- Codify City policy of allowing employees to retain frequent flyer miles or other travel benefits unless governed by a service agreement with a service provider
- Various language changes regarding original receipts
- Codify practice of interdepartmental correspondence for lost, missing or otherwise unavailable receipts
- Require itemized hotel receipts
- CMO review of group travel (three or more employees)
- Remove most references to the role of the Office of Management and Budget in the travel process
- Approval for rental car expenditures will rest with department heads as opposed to the CMO
- Codify practice of reimbursing for reasonable gratuity expenses

The listing above is not all-inclusive and is provided simply to highlight the changes most likely to impact how employees within your department travel while conducting City business. You are encouraged to review the administrative directive prior to the effective date of July 1, 2003 (including all trips commencing on July 1st). Additionally, individuals within your organization who process and/or approve travel request and individuals who travel frequently should be provided a copy of this administrative directive.



Terry M. Brechtel
City Manager

Attachments

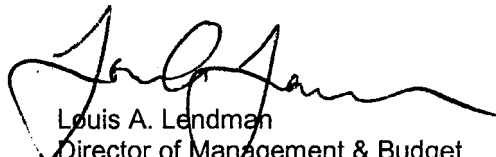
CITY OF SAN ANTONIO
Office of Management & Budget

2003 OCT -3 AM 10:26

TO: Department Directors
FROM: Louis A. Lendman, Director of Management & Budget
COPIES: City Manager, Management Team
SUBJECT: Amendment to Austin Travel Expense Reimbursement Policy
DATE: October 2, 2003

Please note that the Adopted FY 2004 Budget included a Bottom Line Strengthening (BLS) recommendation regarding overnight travel costs to Austin. Beginning October 1, 2003, any overnight lodging expenses associated with official travel to Austin will not be reimbursed with the exception of travel required during the biennial sessions of the Texas Legislature. Travel mileage to Austin is still reimbursable.

If you have any questions, please contact me at 7-2049.



Louis A. Lendman
Director of Management & Budget